Company registration number: 05321062

Charity registration number: 1109843

The Myriad Centre Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2025

The Myriad Centre Limited

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Auditors' Report	7 to 9
Statement of Financial Activities	10
Balance Sheet	11 to 12
Statement of Cash Flows	13
Notes to the Financial Statements	14 to 23

The Myriad Centre Limited

Reference and Administrative Details

Chief Executive Officer	Richard Whateley
Trustees	Gillian Swindin Jan Butterworth (resigned 4 August 2026) Deirdre Myers Carol Shirley Bawden John Vincent Michael Cartledge Mohammed Toqueer Erica Annette Lawry Strudley (resigned 18 February 2025) John Gibson Sarah Bird (appointed 13 April 2026)
Secretary	John Vincent
Principal Office	Cherry Orchard Worcester Worcestershire WR5 3DY
Company Registration Number	05321062
Charity Registration Number	1109843
Auditor	Ballards LLP Chartered Accountants Oakmoore Court 11c Kingswood Road Hampton Lovett Droitwich Worcestershire WR9 0QH

Trustees' Report

The trustees, some of whom are directors for the purposes of company law, present their annual report together with the financial statements of the charitable company for the year ended 31 December 2025.

Objectives and activities

Objects and aims

The Myriad Centre is a not for profit charitable organisation based in Worcester whose aims are to provide daytime support and facilities to adults and young people with Profound and Multiple Learning Disabilities that affect every facet of their lives.

We provide the highest quality specialist care and development opportunities, challenging limitations and combating loneliness. These essential support services for families, provided in a Day Centre environment for clients from youth to maturity, are delivered in contractual partnership with the local authority Social Care Team and through agreements with the NHS Continuing Healthcare commissioners.

The Centre is run by professional and experienced staff who are dedicated to providing a caring, safe and responsive service of the highest standard for the well-being and recreation of its clients.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

A new home for Myriad

For the Trustees, 2025 was a year of planning and preparation for the future growth and development of our service. Our accommodation strategy finally came to fruition when Worcestershire County Council undertook a reorganisation of its social care property portfolio, resulting in an opportunity for us to purchase Worcester Resource Centre in the Cherry Orchard area of the city. Purpose-built as an adult daycare centre, these premises are an excellent solution to the challenge of finding the best possible accommodation for our clients. At the time of writing this report we have vacated our temporary home in Greenhill Lodge and are housed in part of Worcester Resource Centre alongside the County Council service. We hope to complete the purchase in autumn 2026 and will then embark on a programme of refurbishment.

Service Delivery
For the managers and staff at The Myriad Centre, 2025 was another year of hard work and innovative thinking to bring not just the highest standards of care but the very best opportunities for our clients to thrive in a happy and stimulating environment. Physiotherapy remains critical to this and we continued to use the excellent services of our consultant physiotherapist and her team, supported by physiotherapy students from the University of Worcester. Hydrotherapy and music therapy continues to bring fun as well as physical benefit to clients. Our range of external activities increased during the year with sailing at Aztec Adventure in Upton Warren now available to our more able clients during summer months as well as cycling at Evesham Velo Park and gardening at Spetchley Park Gardens. We are most grateful to these and many other organisations who provide these facilities and work with us to ensure a safe and enriching experience for our clients.

Lottery funding
2025 was the first year of our three-year plan for growth and sustainability, funded by the grant awarded to Myriad in 2024 from the Lottery "Reaching Communities" Fund. This has enabled us to put additional resource into a variety of projects including effective resourcing of client care, client communication skills, staff training etc. With a clear structure for project management and oversight and regular reporting to the Board we are seeking to make the very best use of these funds to ensure a secure future for Myriad.

Transport
During the year we introduced greater flexibility to our transport service by engaging local provider Worcester Wheels to take on one of our transport runs, supported by our own escorts. We also purchased a WAV (Wheelchair Accessible Vehicle) which enables us to take one or two clients to external events and activities with ease and efficiency.

New clients
We were delighted to welcome a number of new clients to Myriad during 2025, resulting in an increase in average numbers across the year. Our management team have developed good relationships with feeder schools and we have identified a strong future demand for our services, with a pipeline of school leavers ready to join us later in 2026 when our building purchase completes. Our holiday clubs have provided a great opportunity to introduce some of these prospective clients to the Centre, easing their transition from school.

Staffing
All members of our senior management team are well-established in post and with their experience and qualifications give strong leadership to the teams they manage. We continue to recruit on a regular basis and provide training and development to all staff, enabling them to gain formal qualifications, perform well in their roles and aim for new opportunities within the organisation. We are proud of the care and commitment shown by our teams.

Fundraising
We are hugely grateful that the grant-making trusts who have pledged support for our accommodation plans over the last few years are now fulfilling their generous promises. Their funding has positioned the charity so we can not only purchase Worcester Resource Centre, but refurbish and future-proof it to a high standard.

Donations and practical support from many other corporates, trusts and individuals have also enabled us to offer the therapies and activities which are so important to clients' wellbeing. We continue to develop our fundraising activities and were proud to see our work here acknowledged when we received The Institute of Fundraising (Midlands) Award.

Financial review

The charity ended 2025 with a surplus of £43,508.

Statutory funding for the service is increasingly insufficient to meet the cost of provision – in 2026 we have been advised by the County Council that there will be no uplift to client fees, despite the significant rises in Employers' National Insurance and the National Living Wage. The additional funding through the lottery grant is a hugely valuable support but this is of limited duration and we need to be self-sufficient. We are now preparing our next three-year strategy and fundraising will be a key focus for the Board when considering future priorities.

Now we have identified long-term accommodation we are in a position to sell our premises at St Georges Walk and at the time of writing have identified a buyer. The funds realised will support the refurbishment of Worcester Resource Centre as well strengthen our reserves.

Cash reserves at the end of 2025 stand at £233,162 (2024 £172,211) excluding all restricted reserve commitments which, in line with our reserves policy, will provide sufficient cover for our ongoing operational costs and development plans for the Centre in 2026/7.

We continue to look at all areas of income generation and regularly review our financial position to ensure our cash reserves are sufficient to cover:
- our projected operational costs for at least three months
- all anticipated future capital costs
- to support any of our strategic development plans
- any unforeseen costs or circumstances

The Board considers this policy appropriate to provide the necessary financial stability of the Centre.

Governance

Nature of governing document

The charity is controlled by its Memorandum and Articles of Association dated 24 December 2004 (as amended on 31 August 2021), with subsequent Special Resolutions, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of trustees

Trustees are local to the area and are recruited through advertisement and personal recommendation. They are elected based on the skills, knowledge and experience appropriate to the development and best interests of the organisation.

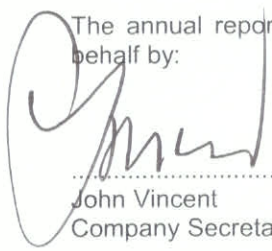
Major risks and management of those risks

The Trustees have a duty to identify and review those risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

All risks are monitored and managed through a detailed and comprehensive Risk Register which is reviewed and updated by the sub-committees and Board each quarter.

In conclusion, trustees would like to express their appreciation of the hard work and commitment of the Chief Executive, managers and staff team which has positioned the charity well for the future growth and continued development of a high class service to clients and families.

The annual report was approved by the trustees of the charity on 4th August 2020 and signed on its behalf by:



.....
John Vincent
Company Secretary and Trustee

The Myriad Centre Limited

Statement of Trustees' Responsibilities

The trustees (some of whom are also the directors of The Myriad Centre Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 4th August 2026 and signed on its behalf by:



.....
John Vincent
Company Secretary and Trustee

Independent Auditor's Report to the Members of The Myriad Centre Limited

Opinion

We have audited the financial statements of The Myriad Centre Limited (the 'charity') for the year ended 31 December 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Independent Auditor's Report to the Members of The Myriad Centre Limited

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 6], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



M A Skellum (Senior Statutory Auditor)
For and on behalf of Ballards LLP, Statutory Auditor

Oakmoore Court
11c Kingswood Road
Hampton Lovett
Droitwich
Worcestershire
WR9 0QH

Date: 7 September 2026

The Myriad Centre Limited

Statement of Financial Activities for the Year Ended 31 December 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	22,759	227,396	250,155
Charitable activities	4	975,055	-	975,055
Investment income	5	17,731	-	17,731
Other income		75	-	75
Total Income		1,015,620	227,396	1,243,016
Expenditure on:				
Charitable activities	6	(964,743)	(234,765)	(1,199,508)
Total Expenditure		(964,743)	(234,765)	(1,199,508)
Net income/(expenditure)		50,877	(7,369)	43,508
Net movement in funds		50,877	(7,369)	43,508
Reconciliation of funds				
Total funds brought forward		668,757	229,327	898,084
Total funds carried forward	18	719,634	221,958	941,592

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	26,225	107,600	133,825
Charitable activities	4	713,731	-	713,731
Investment income	5	5,684	-	5,684
Other income		2,208	-	2,208
Total Income		747,848	107,600	855,448
Expenditure on:				
Charitable activities	6	(947,668)	(54,899)	(1,002,567)
Total Expenditure		(947,668)	(54,899)	(1,002,567)
Net (expenditure)/income		(199,820)	52,701	(147,119)
Transfers between funds		313	(313)	-
Net movement in funds		(199,507)	52,388	(147,119)
Reconciliation of funds				
Total funds brought forward		868,263	176,939	1,045,202
Total funds carried forward	18	668,756	229,327	898,083

All of the charity's activities derive from continuing operations during the above two periods.

The Myriad Centre Limited

(Registration number: 05321062)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	12	862	3,790
Tangible assets	13	575,114	602,553
		575,976	606,343
Current assets			
Debtors	14	69,597	59,656
Cash at bank and in hand		455,120	399,538
		524,717	459,194
Creditors: Amounts falling due within one year	15	(71,170)	(51,461)
Net current assets		453,547	407,733
Total assets less current liabilities		1,029,523	1,014,076
Creditors: Amounts falling due after more than one year	16	(87,931)	(115,993)
Net assets		941,592	898,083
Funds of the charity:			
Restricted funds		221,958	227,327
Unrestricted income funds			
Unrestricted funds		719,634	670,757
Total funds	18	941,592	898,084

For the financial year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

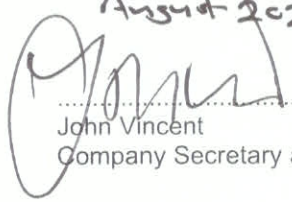
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements have been audited under the requirements of Section 144 of the Charities Act 2011.

The Myriad Centre Limited

(Registration number: 05321062)
Balance Sheet as at 31 December 2025

The financial statements on pages 10 to 23 were approved by the trustees, and authorised for issue on 4th August 2026 and signed on their behalf by:



.....
John Vincent
Company Secretary and Trustee

The Myriad Centre Limited

Statement of Cash Flows for the Year Ended 31 December 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		43,508	(147,119)
Adjustments to cash flows from non-cash items			
Depreciation		62,438	47,620
Amortisation		2,928	1,598
(Profit)/loss on disposal of fixed assets held for the charity's own use		(6,000)	52,484
		102,874	(45,417)
Working capital adjustments			
(Increase)/decrease in debtors	14	(9,940)	13,069
Increase/(decrease) in creditors	15	16,880	(4,572)
Net cash flows from operating activities		109,814	(36,920)
Cash flows from investing activities			
Purchase of tangible fixed assets	13	(34,999)	(156,411)
Sale of tangible fixed assets		6,000	7,899
Net cash flows from investing activities		(28,999)	(148,512)
Cash flows from financing activities			
Repayment of capital element of finance leases and HP contracts		(25,233)	141,226
Net increase/(decrease) in cash and cash equivalents		55,582	(44,206)
Cash and cash equivalents at 1 January		399,538	443,744
Cash and cash equivalents at 31 December		455,120	399,538

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The Myriad Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Performance has remained strong throughout the year and the charity has sufficient cash reserves to ensure that the charity's ability to trade as a going concern will not be affected.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Website costs	over 3 years

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Long leasehold	4% on cost
Equipment	33.3% on cost
Motor vehicles	25% on cost
Freehold property	2% on cost

Trade debtors

Trade debtors are amounts due from clients for services performed in the ordinary course of charitable activities.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds			
	General	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations and legacies;				
Donations from individuals	22,759	227,396	250,155	133,825
	22,759	227,396	250,155	133,825

4 Income from charitable activities

	Unrestricted funds		
	Other	Total 2025	Total 2024
	£	£	£
Client fees	779,749	779,749	565,162
Other trading activities	195,306	195,306	148,569
	975,055	975,055	713,731

5 Investment income

	Unrestricted funds		
	General	Total 2025	Total 2024
	£	£	£
Bank interest receivable	17,731	17,731	5,684

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Staff costs		731,677	-	731,677	585,044
Allocated support costs		88,871	234,765	323,636	320,091
Governance costs	7	144,195	-	144,195	97,432
		964,743	234,765	1,199,508	1,002,567

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Staff costs			
Social security costs	55,732	55,732	30,690
Pension costs	12,438	12,438	9,881
Audit fees			
Audit of the financial statements	5,014	5,014	6,114
Legal & professional fees	68,861	68,861	49,777
Bookkeeping services	2,150	2,150	970
	144,195	144,195	97,432

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Audit fees	5,014	6,114

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	731,677	585,044
Social security costs	55,732	30,690
Pension costs	12,438	9,881
	799,847	625,615

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Average employees	46	40

The number of employees whose emoluments fell within the following bands was:

	2025 No	2024 No
£60,001 - £70,000	1	1

The total employee benefits of the key management personnel of the charity were £Nil.

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Intangible fixed assets

	Other intangible asset £	Total £
Cost		
At 1 January 2025	8,078	8,078
At 31 December 2025	8,078	8,078
Amortisation		
At 1 January 2025	4,288	4,288
Charge for the year	2,928	2,928
At 31 December 2025	7,216	7,216
Net book value		
At 31 December 2025	862	862
At 31 December 2024	3,790	3,790

13 Tangible fixed assets

	Land and buildings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 January 2025	448,571	279,402	53,060	781,033
Additions	-	29,745	5,254	34,999
Disposals	-	(54,048)	-	(54,048)
At 31 December 2025	448,571	255,099	58,314	761,984
Depreciation				
At 1 January 2025	20,980	128,549	28,951	178,480
Charge for the year	8,971	36,992	16,475	62,438
Eliminated on disposals	-	(54,048)	-	(54,048)
At 31 December 2025	29,951	111,493	45,426	186,870
Net book value				
At 31 December 2025	418,620	143,606	12,888	575,114
At 31 December 2024	427,591	150,853	24,109	602,553

Included within the net book value of land and buildings above is £418,620 (2024 - £427,591) in respect of freehold land and buildings and £nil (2024 - £nil) in respect of property improvements.

14 Debtors

	2025	2024
	£	£
Trade debtors	44,164	38,816
Prepayments	18,134	20,840
Other debtors	7,299	-
	69,597	59,656

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	16,508	6,941
Hire purchase and finance leases	28,062	25,233
Other taxation and social security	14,165	8,901
Accruals	12,435	10,386
	71,170	51,461

16 Creditors: amounts falling due after one year

	2025	2024
	£	£
Hire purchase and finance leases	87,931	115,993

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £12,438 (2024 - £9,881).

18 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2025 £
Unrestricted funds					
General					
General fund	670,757	1,015,620	(964,743)	(2,000)	719,634
Restricted funds					
General restricted	227,327	227,396	(234,765)	2,000	221,958
Total funds	898,084	1,243,016	(1,199,508)	-	941,592

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
General					
General fund	868,263	744,164	(941,983)	313	670,757
Restricted funds					
General restricted	176,939	105,600	(54,899)	(313)	227,327
Total funds	1,045,202	849,764	(996,882)	-	898,084

Restricted funds relate to various donations which have been received specifically for projects which are expected to commence after January 2025.

19 Analysis of net assets between funds

	Unrestricted funds		
	General £	Restricted funds £	Total funds £
Intangible fixed assets	862	-	862
Tangible fixed assets	575,114	-	575,114
Current assets	247,762	276,955	524,717
Current liabilities	(71,170)	-	(71,170)
Creditors over 1 year	(87,931)	-	(87,931)
Total net assets	664,637	276,955	941,592

20 Analysis of net funds

	At 1 January 2025 £	Cash flow £	At 31 December 2025 £
Cash at bank and in hand	399,538	55,582	455,120
Finance leases and hire purchase contracts	(141,226)	25,233	(115,993)
Net debt	258,312	80,815	339,127

21 Related party transactions

There were no related party transactions in the year.